



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Entertainment Withholding Program
PO Box 942867
Sacramento CA 94267-0651

Nonresident Entertainer Guidelines For Requesting a Withholding Reduction or Waiver

An Entertainer or their representative can request a withholding reduction or waiver. The following information is needed to process the request. Attach the information below and fax or mail to us at least 10 business days before the performance date.

THE FOLLOWING INFORMATION MUST BE INCLUDED IN YOUR REQUEST:

1. Entertainer's Name(s).
2. Entertainer's Identifying number:
 - a. Social Security Number(s) (SSN).
 - b. Federal Employer Identification Number (FEIN).
 - c. California Corporation Number.
3. If a partnership, a list of partners and their SSNs.
4. Indicate if performing entity is an S-Corporation.
5. Indicate if the California Employment Development Department (EDD) is withholding payroll taxes on wages earned by employees. (Note: Please contact the EDD for information on California wage withholding for nonresident wage earners.)
6. A list of touring expenses.
7. Name of the presenter/buyer.
8. Date of the performance.
9. Compensation paid by the presenter to the entertainer/attraction.
10. Payment to the entertainer for sound and lights.
11. Name(s) of the opening/closing act.
12. List who is paying the opening/closing act(s).
13. Compensation paid to the opening/closing act(s).
14. Presenter's local and fixed expenses if the entertainer will receive a guarantee rather than receiving a box office percentage.

Entertainment Withholding Section

(888) 792-4900 (U.S. Toll-Free)
(916) 845-6262
(916) 845-9512 (Fax)